Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1 to 23 (cancelled).

24.(Currently Amended) An aqueous coating process for the manufacture of sustained release beadlets of a water soluble active agent coated with a water swellable polymer as the sustained releasing agent which process comprises

a) applying a seal coat of a protective polymer to a drug loaded sphere wherein the drug is micronized dextromethorphan;

b) applying a coating of an aqueous water swellable polymeric dispersion to the sphere of step a); wherein the aqueous water swellable polymeric dispersion of step b) is a pseudolatex ethyl cellulose dispersion which is ethylcelluose having a glass transition point of about 38 to 41 °C; and which process for applying said dispersion utilizes atmospheric conditions exhibiting a dew point of 9 +/- 5 °C.

25.(Original) The process according to Claim 24 wherein the dew point is 9 +/- 3 °C.

26. (Previously presented) The process according to Claim 24 wherein the drug loaded sphere is a sugar sphere or microcrystalline cellulose sphere coated with a water soluble active agent.

27. (Currently amended) The process according to Claim 24 wherein the drug loaded sphere is a spherionized pellet ~~comprised of the water soluble active ingredient~~.

28. (Cancelled).

29. (Previously presented) The process according to Claim 24 wherein the pseudolatex ethyl cellulose dispersion is Surelease®.

30 to 34. (Cancelled)

35. (Currently amended) The process according to Claim ~~34~~ 24 wherein the temperature of the product is lowered to below the glass transition point of the

polymeric dispersion and maintained at a steady state temperature after a sufficient amount of the water swellable polymeric dispersion has been applied.

36. (Cancelled).

37. (Cancelled).

38. (Previously presented) The process according to Claim 24 wherein the seal coat is hydroxypropylmethylcellulose.

39. (Previously presented) The process according to Claim 24 wherein the seal coat is polyvinyl alcohol.

40. (Previously presented) The process according to Claim 38 wherein the seal coat applied is from about 1 to 7% weight gain.

41 to 61 (Cancelled).

62.(Currently amended) A pharmaceutical product which comprises ~~comprising~~ a sustained release (SR) phase of micronized dextromethorphan loaded onto an inert sphere, wherein the sphere is coated with about 0.5 to about 15% (weight gain) of a pseudolatex water swellable polymer dispersion.

63.(Currently amended) A product according to Claim 62 wherein the dextromethorphan ~~beadlets~~ spheres are coated with about 3 to about 10 % (weight gain) of a pseudolatex water swellable polymer dispersion.

64.(Currently amended) A product according to Claim 62 wherein the dextromethorphan ~~beadlets~~ spheres are coated with about 4 to 7 % (weight gain) of the pseudolatex water swellable polymer dispersion.

65.(Currently amended) A product according to Claim ~~62~~ 67 comprising a drug content load of DXM between 30 to 70% w/w of dextromethorphan in the sustained release phase.

66.(Currently amended) A product according to Claim ~~65~~ ~~67~~ comprising a drug content load of DXM between 40 to 60 % w/w of dextromethorphan in the sustained release phase.

67. (Currently amended) A product according to Claim 62 further comprising an immediate release phase of ~~DXM~~ dextromethorphan.

68.(Original) An IR, or SR product according to Claim 67 having an AUC, C_{max}, and t_{max}, according to Figure 20.

69.(Original) An IR or SR product according to Claim 67 having an AUC, C_{max}, and t_{max}, according to Figure 21.

70.(Original) An IR or SR product according to Claim 67 having an AUC, C_{max}, and t_{max}, according to Figure 22.

71. (Original) A product according to Claim 67 wherein the weight ratio of immediate release DXM to sustained release DXM is 0:100 to 100:0.

72. (Original) A product according to Claim 67 wherein the weight ratio of immediate release DXM to sustained release DXM is 1:1.

73 (Original) A product according to Claim 72 which contains 30 mg of IR DXM: 30 mg SR DXM; or 2.5mg IR and 2.5mg SR DXM.

74 to 76. (cancelled)

77.(Original) The product according to Claim 70 admixed with 200 to 1200mg ibuprofen.

78. (Currently amended) A product according to Claim 78 wherein the ~~water swellable polymer in the~~ pseudolatex ~~dispersion is~~ ethylcelluose is a dispersion which contains a plasticizer added during its manufacturer.

79. (Currently amended) A product according to Claim ~~78~~ 24 wherein the pseudolatex ethyl cellulose dispersion of ethylcelluose is Surelease®.

80. (Previously presented) A product according to Claim 62 wherein the DXM is micronized.

81.(Original) The product according to Claim 80 wherein the micronized Dextromethorphan HBr has a particle size of 25 microns or less.

82.(Original) The product according to Claim 81 wherein the micronized DXM HBr has a particle size of 10 microns or less.

83. (Previously presented) The product according to Claim 81 wherein at least 90% of the particles are 5 microns or less.

84. (Currently amended) A pharmaceutical product comprising a immediate release (IR) ~~phase~~ formulation of dextromethorphan ~~as a pellet filled capsule~~ wherein the dextromethorphan is micronized, and the size of the micronized particle is 25 microns or less.

85. (Cancelled)

86. (Currently amended) The product according to Claim ~~85~~ 84 wherein the micronized DXM HBr has a particle size of 10 microns or less.

87. (Original) The product according to Claim 86 wherein at least 90% of the particles are 5 microns or less.

88. (Original) Micronized Dextromethorphan HBr having a particle size of less than 50 microns.

89. (Original) The micronized DXM according to Claim 88 having a particle size of less than 25 microns.

90. (Original) The micronized DXM according to Claim 89 having a particle size of less than 10 microns.

91. (Previously presented) The micronized DXM according to Claim 88 wherein at least 90% of the particles are 5 microns or less.

92. (Original) The micronized DXM particles of Claim 88 produced by air-jet milling, grinding or impact milling.

93. (Currently amended) The process according to Claim 27 wherein the amount of dextromethorphan on the spherionized pellet ~~a beadlet~~ is about 30 to 70 % w/w drug load.

94. (Original) The process according to Claim 93 wherein the amount of ethyl cellulose dispersion applied to the spherionized pellet ~~a beadlet~~ of dextromethorphan is from about 0.5 to 15%.

95. (Previously presented) The process according to Claim 24 wherein the sphere of part a) containing dextromethorphan as the active agent is coated with the aqueous water swellable polymeric dispersion initially at a product temperature above the glass transition point of the polymeric dispersion.

96 (Original) The process according to Claim 95 wherein the temperature of the product is lowered to below the glass transition point of the polymeric dispersion and maintained at a steady state temperature after a sufficient amount of the water swellable polymeric dispersion has been applied.

97. (Previously presented) The process according to Claim 80 wherein the seal coat is hydroxypropylmethylcellulose.

98. (Previously presented) The process according to Claim 80 wherein the seal coat is polyvinyl alcohol.

99. (Previously presented) The process according to Claim 97 wherein the seal coat applied is from about 1 to 7% weight gain.

100. (Previously presented) The process according to Claim 80 wherein the sustained release coated beadlet is cured for about 1 hour at a temperature of about 60° C.

101. (Previously presented) A product produced by the process according to Claim 94.

102. (Cancelled)

103. (Cancelled)

104 (new) The product according to Claim 78 wherein the plasticizer is a medium chain triglyceride.

105 (new) The product according to Claim 104 wherein the medium chain triglyceride is coconut oil.